

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-32

October 1, 1957

AVAILABILITY OF REVISED PART 270

Manufacturers and importers of cigars and cigarettes and proprietors of customs bonded cigar manufacturing warehouses, class 6:

Purpose. The purpose of this industry circular is to notify you that a revised publication of Part 270, regulations relating to cigars and cigarettes, bringing such regulations up to date as of January 1, 1957, is available for purchase.

Background. In Industry Circular No. 55-26, dated September 7, 1955, relating to the original printing and distribution of Part 270, manufacturers of cigars and cigarettes were advised that arrangements had been made to have all tobacco tax regulations printed and compiled in looseleaf form so that they can be maintained at peak usefulness by the insertion of amendments and new material, and that they would be notified by industry circular whenever such insertions are issued by the National Office and are available to members of the tobacco industry from the Superintendent of Documents, at a nominal charge, since no distribution would be made to them by the assistant regional commissioner (alcohol and tobacco tax).

Revised Part 270. In revising Part 270, it was found practical to reprint this regulation in its entirety. Part 270, as reprinted, incorporates the amendment made by Treasury Decision 6156, effective December 31, 1955, eliminating the requirement for manufacturers of cigars and cigarettes to report tobacco materials used; the amendments made, and new material added, by Treasury Decision 6185, effective July 1, 1956, instituting the optional daily return system for taxpayment of cigars by manufacturers, importers, and proprietors of customs bonded cigar manufacturing warehouses, class 6; changes in the table of contents, index, and list of forms to conform with revised text; and minor editorial changes and corrections.

Availability of Revised Material for Purchase. The revised Part 270, designated IRS Publication No. 212 (Rev. Jan. 1, 1957), at the price of 20 cents each, is available for purchase from the Superintendent of Documents, Government Printing Office, Washington 25, D. C. The rules of that office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. You should address inquiries concerning purchase of the revised material to the Superintendent of Documents. Other inquiries relative to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in dark ink, reading "Harold A. Serr".

Harold A. Serr

Acting Director, Alcohol and Tobacco Tax Division

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